COTA is a national 501(c)3 nonprofit organization.

- Founded more than 30 years ago in Bloomington, Indiana, after community volunteers mobilized fundraising efforts to help a local child who needed a liver transplant.
- Since the beginning, COTA has worked with thousands of patients in all 50 states and, with the help of community volunteers, has raised more than $115 million to assist with transplant-related expenses.
- Since the partnership with The American Legion began, The Legion has raised more than $1,500,000 to support COTA Kids across the country.
- Founded as 501(c)3 because of the benefits this provides to families and volunteers.
  - Funds contributed to COTA in honor of COTA patients are not seen as income for the family and does not jeopardize a COTA Kid’s eligibility for assistance programs now or in the future.
  - Gifts made to COTA are tax-deductible to the fullest extent of the law.
  - As a 501(c)3 organization, COTA qualifies for fundraising partnerships like corporate matching gift programs and charitable giving opportunities like “Dine to Donate” programs.
- COTA must be compliant with IRS regulations. We must be clear that funds are raised for COTA and that these funds come to COTA to assist families with transplant-related expenses. Funds do not go directly to families.

COTA provides services to families and volunteers at no cost.

- When a family partners with COTA, it is a lifetime relationship. 100% of funds that are raised in honor of a COTA Kid will be available to assist with a lifetime of transplant-related expenses before, during and after transplant.
- COTA’s Family Services Team assists families with submission of eligible transplant-related expenses, and COTA’s Campaigns Team provides training and resources to volunteers to support their fundraising efforts.
- Every COTA family receives a COTA campaign website at no cost.
- COTA provides fundraising supplies to teams, including postage-paid envelopes, coin canisters, in-kind gift receipts, etc, to make fundraising as easy as possible.